

Influence Of Local Government Integrity On The APBD And Its Implications For Development

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Article Info	ABSTRACT
<p>Keywords: APBD, Integrity, Local Government, PDRB, Regional Development</p>	<p>Regional development involves the utilization of available resources to significantly improve the welfare of the community, including in financial aspects. One of the benchmarks for successful regional development can be measured by the Gross Regional Domestic Product (PDRB) data of each region. PDRB can show the trend of economic growth from year to year, provide information on the economic resource capabilities of a region, and more. In measuring regional development based on PDRB, the Regional Revenue and Expenditure Budget (APBD) also plays a key role in the planning and implementation of development programs. In government institutions with high integrity, public employees are expected to perform their duties with professionalism, avoid conflicts of interest, and report any ethical or legal violations they encounter. The aim of this study is to analyze the influence of the level of local government integrity on APBD management and its implications for the quality of regional development in Indonesia. The data used in this study are secondary data sourced from the Central Statistics Agency (BPS) for APBD and PDRB data, and from the Corruption Prevention Network (JAGA) website for SPI data. The data used includes PDRB, SPI, and APBD for cities and regencies in Indonesia in 2022. The results of the study show that higher local government integrity can improve the management of their APBD; conversely, lower integrity can decrease it. The influence of local government integrity on APBD is relatively small, as the success of APBD management is also influenced by other factors beyond the scope of this study. However, in essence, APBD management requires a high commitment to integrity from the local government, as the APBD management process can be exploited as a means for certain funds' disbursement. Integrity in government institutions can reduce the risk of corruption. Higher integrity is predicted to improve APBD. Thus, local government integrity plays a key role in ensuring the success and sustainability of regional finances and provides a broad positive impact on development and community welfare</p>
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INTRODUCTION

APBD is a form of regional financial management which is determined every year by regional regulations consisting of regional income budget, regional expenditure budget and regional financing. Regional income or APBD sources consist of three posts, namely the Regional

Original Income (PAD) post which comes from regional taxes and regional levies, the balancing funds post obtained from the central government, and other legitimate regional income posts which include profit sharing funds. taxes from other regions (Directorate General of Financial Balance 2017). The preparation and determination of the APBD is adjusted to the needs of government administration and regional revenue capabilities as stated in Law Number 17 of 2003 concerning State Finance.

APBD is a key instrument to support regional development in Indonesia. Funds available in the APBD are used to finance infrastructure projects, public services and other development programs that support economic growth and community welfare. The use of the APBD must be accountable in the form of budget realization reports, balance sheets, cash flow reports and notes on financial reports in accordance with the provisions contained in Government Regulation Number 8 of 2006. The government's internal control system is tasked with monitoring the accountability of state finances, including the use of the APBD (Ayem and Kusumasari 2020). The effectiveness of the government's internal control system can be influenced by various things, both internal APBD factors and external APBD factors. APBD internal factors can be the size of the APBD budget, while external factors can be government complexity, government size, and economic growth.

Integrity is related to preventing corruption and abuse of power. In government agencies that have high integrity, public employees are expected to carry out their duties with professionalism, avoid conflicts of interest, and report ethical or legal violations they encounter. Government agencies with a high level of integrity will tend to manage APBD funds in a transparent, efficient and accountable manner. When integrity is fostered in government agencies, public and stakeholder trust in the government increases.

Corruption endangers the country in various aspects, including society and individuals, the younger generation, politics, the nation's economy and bureaucracy (Setiadi 2018). In Indonesia, corruption often occurs at the regional government level, including in regional financial management. According to data in the 2022 Semester II Audit Results Summary conducted by the Supreme Audit Agency, the number of findings at the regional government level was the largest with a total of 1,818 findings. From the total findings, the regional government had 2,775 problems with state losses amounting to IDR 369.24 billion. This loss figure is the largest (69%) among other budget managers. Apart from the large loss figures, the findings of inefficiency, inefficiency and ineffectiveness of regional governments had the most problems amounting to 828 problems, although the value of the findings was not the largest, namely IDR 38.43 billion.

Eradicating corruption and improving regional financial management is an important challenge for the Indonesian government. Corruption prevention measures and increased transparency in regional financial management can help overcome this problem. Policy reform, strict law enforcement, and active community participation in regional financial supervision can help create a cleaner and more efficient environment in managing public finances at the regional level.

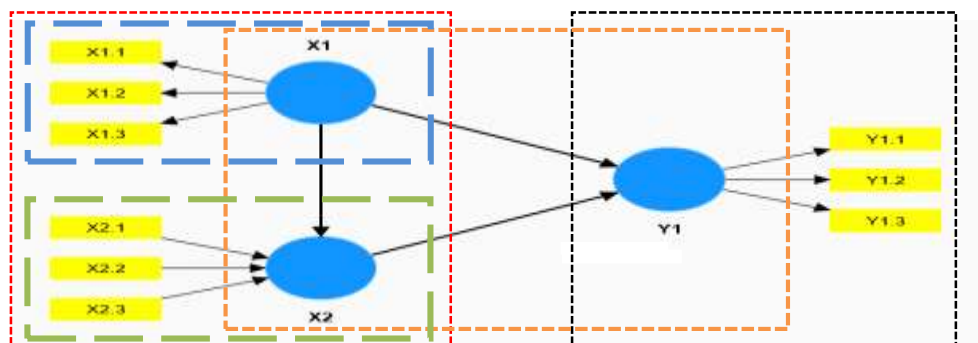
METHODS

Data

The data used in this research is secondary data from several published sources. GRDP data was obtained from the Central Statistics Agency (BPS) for the period 2018-2022 which was published in 2023. This study displays the GRDP value for each city/district in Indonesia. Data is available regarding GRDP at current prices, GRDP at constant prices (percent), GRDP growth rate at constant prices, distribution of GRDP over the total GRDP of all cities/districts in one province at current prices, and GRDP per capita at prices. applies. In this study, GDP data per capita is used based on current prices in an expenditure approach which will become an exogenous latent variable.

Structural Equation Model - Partial Least Square (SEM-PLS)

There is a development of an SEM model that can handle all types of data (without specific assumptions), namely by using Partial Least Square (PLS) (Hair et al. 2014). In SEM-PLS modeling, endogenous-exogenous latent variables and independent variables (indicators) are needed (Mun'im 2015). Exogenous variables are variables that influence other variables and are not influenced by other variables. Meanwhile, endogenous variables are variables whose value is determined by other variables (Santoso 2018). SEM-PLS can analyze variables formed with indicators that are reflective (latent variables explain indicators) and formative (indicators explain latent variables) (Abdillah and Jogiyanto 2015). The structure of SEM-PLS is explained in Figure 1.



Keterangan:

- outer model (endogen)
- outer model (eksogen)
- inner model
- indikator formatif
- indikator reflektif

Data Analysis Procedures

To find out whether the integrity of regional government at the city/district level in Indonesia influences the APBD which has implications for regional development, the following data analysis procedure was carried out.

1. Conduct descriptive analysis on each variable.
2. Design a structural model (inner model) based on a hypothesis.

3. Design a measurement model (outer model), the design is related to whether the indicators are reflective or formative.
4. Constructing a path diagram, this stage is a further design of the inner model and outer model that has been created.
5. Evaluate the measurement model (outer model) to find out that an indicator is valid and reliable to be used as a measurement. Outer model evaluation is carried out by analyzing convergent validity, discriminant validity by comparing the square root of average variance extracted (AVE), composite reliability, and Cronbach's alpha.
6. Evaluate the structural model (inner model) to test the relationship between latent variables in the model. Evaluation of the inner model uses two criteria, namely the coefficient of determination (R^2) and predictive relevance (Q^2).
7. Carry out hypothesis testing with the aim of seeing the influence between endogenous-exogenous latent variables or in other words to determine significance. The hypothesis testing criteria used are if the t-statistical value is > 1.96 or p-value ≤ 0.05 with $\alpha = 5\%$, then the effect is significant.
8. Model interpretation.

RESULTS AND DISCUSSION

Descriptive Analysis

This subchapter describes the exploration and analysis of the three data variables. SPI data consists of three indicators, namely the internal index (SPI1), the external index (SPI2), and the expert index (SPI3) which have a varied distribution of values. The value of each indicator ranges from 0-100. The value distribution of each indicator of the SPI variable is described in Table 4 and shown in the line box chart in Figure 3.

Table 4 Description of the distribution of SPI variable data

Indikator	Rataan	Minimum	Median	Maksimum	Simp. Baku
APBD1	1607,45	516,95	1237,18	9533,44	1124,91
APBD2	1706,95	519,76	1327,43	10395,19	1210,86
APBD3	132,92	0,00	79,20	1845,01	167,74



Figure 3 Distribution of SPI variable data

The results of the data distribution show that the SPI2 indicator or external integrity has the highest average value with the highest minimum value, but the highest maximum value is for the SPI3 indicator. The smallest standard deviation is obtained by the SPI2 indicator. A small standard deviation indicates that the data tends to be homogeneous. In contrast to the SPI3 indicator, the largest standard deviation value reaches 8.35, which means the range of each data on this indicator is very wide. The large standard deviation of the SPI3 indicator is also influenced by the presence of several outlier values.

The next variable is the APBD variable with three indicators, namely regional income (APBD1), regional expenditure (APBD2), and regional financing (APBD3). Just like the SPI variable, where each indicator has a different distribution, each APBD indicator also has different characteristics. The distribution of values for each indicator of the APBD variable is described in Table 5 and displayed in a box-line diagram in Figure 4.

Table 5 Description of the distribution of APBD variable data (in billions)

Indikator	Rataan	Minimum	Median	Maksimum	Simp. Baku
APBD1	1607,45	516,95	1237,18	9533,44	1124,91
APBD2	1706,95	519,76	1327,43	10395,19	1210,86
APBD3	132,92	0,00	79,20	1845,01	167,74

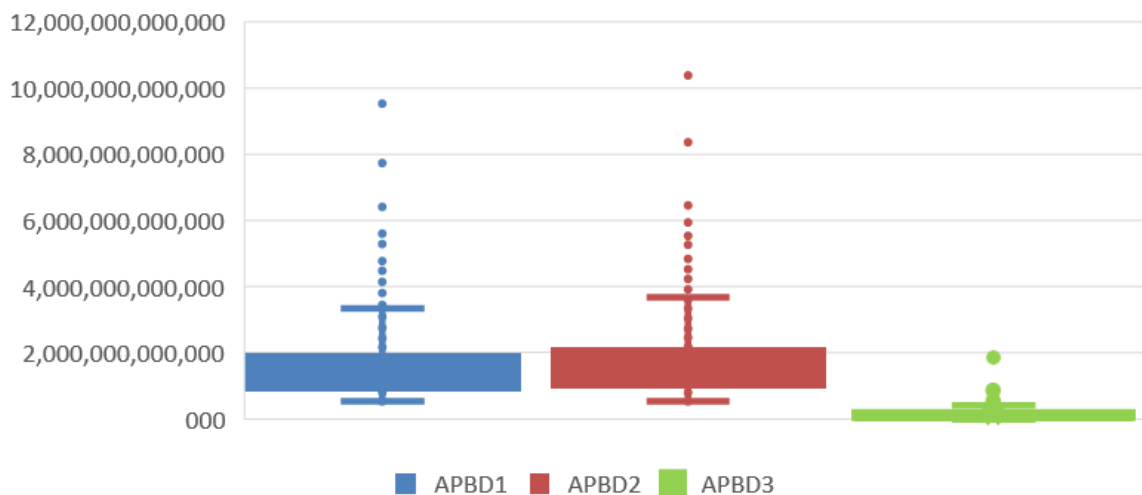


Figure 4 Distribution of APBD variable data (in billions)

The results of the data distribution show that the APBD2 indicator or regional expenditure has the highest average value with the highest minimum and maximum values. The smallest standard deviation is obtained by the APBD3 indicator or regional financing. The APBD1 and APBD2 indicators have standard deviation values that are not too different, with standard deviation values that tend to be very large. This indicates that the range of data for each indicator is very wide, which is also influenced by the large number of outlier values in the two indicators.

The final variable used in this research is the GRDP variable which consists of six indicators, namely household consumption expenditure (PDRB1), LNPRT consumption

expenditure (PDRB2), government consumption expenditure (PDRB3), gross fixed capital formation (PDRB4), changes in inventory (GRDP5), and net exports (GRDP6). Different from the previous variables which have a positive distribution value, the GRDP variable has a negative value. The distribution of values for each indicator of the GRDP variable is described in Table 6 and displayed in a box-line diagram in Figure 5.

Table 6 Description of the distribution of GDP variable data (in thousands)

Indikator	Rataan	Minimum	Median	Maksimum	Simp. Baku
PDRB1	16351,23	99,37	7504,96	389170,44	28694,92
PDRB2	323,94	2,52	182,55	5384,34	467,98
PDRB3	2165,03	147,23	1454,71	32273,01	2694,84
PDRB4	9452,68	68,61	4172,13	172857,35	17239,45

Indikator	Rataan	Minimum	Median	Maksimum	Simp. Baku
PDRB5	161,08	-982,72	37,07	6537,27	473,76
PDRB6	3314,86	-67813,73	-514,03	169028,12	18368,81

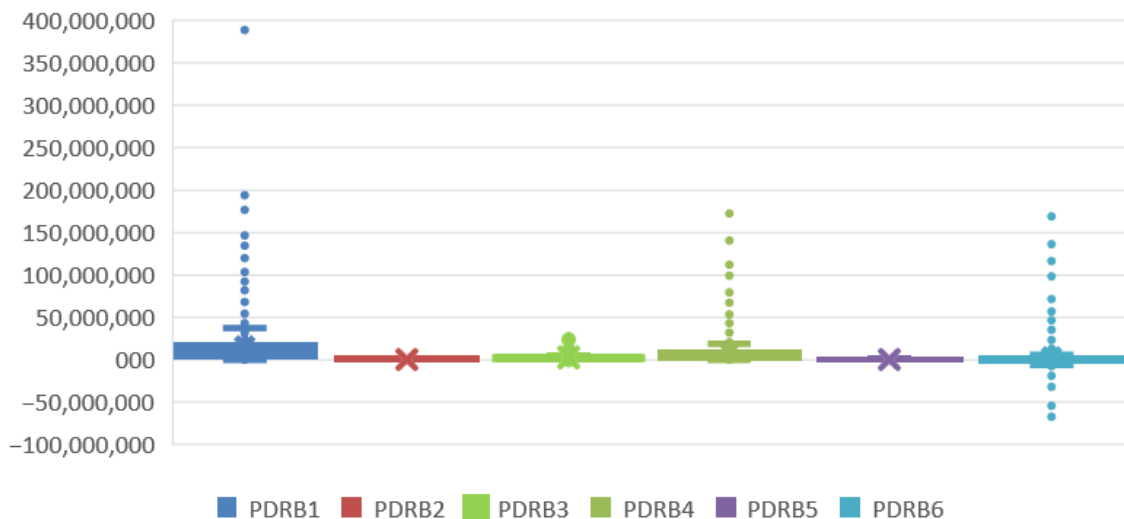


Figure 5 Distribution of GDP variable data (in thousands)

Data Analysis Using the SEM-PLS Method

After describing each variable to determine its characteristics, SEM-PLS analysis was then carried out to achieve the objectives of this research. SEM-PLS analysis was carried out by testing indicators in the outer model and inner model. Tests for validity, reliability and detecting multicollinearity are carried out on the outer model, while tests for the influence and significance of variables are carried out on the inner model.

1. Outer Model

The outer model in the context of path analysis aims to measure construct validity, namely the extent to which the latent variable is represented by the observed measurement indicators. The outer model functions to evaluate the quality of

measurement of variables that cannot be observed directly by utilizing observation variables that can be measured directly (Hair et al. 2018). The significance of this function in SEM analysis is crucial because it supports the understanding and validation of latent variable constructs which is an important aspect in research (Hair et al. 2019). Outer model analysis involves three main aspects, namely outer loading, construct validity and reliability, and discriminant validity.

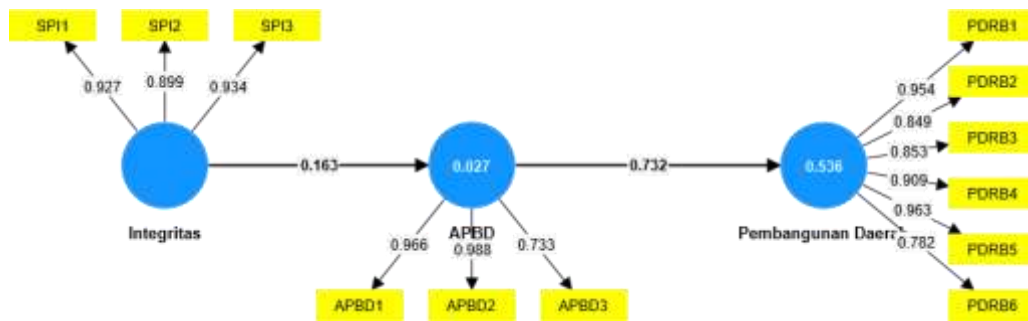


Figure 6 Diagram of the outer model testing path

2. Inner Model

The inner model is concerned with the relationship between constructs in the research model. Inner models help test hypotheses about relationships between latent variables and analyze the extent to which these relationships are significant. The use of inner model analysis is to understand the complex relationships between variables in a research model. By testing the inner model, it can be seen whether the relationship between variables is significant or not according to the hypothesis that has been prepared. The inner model in this research uses the R-square, F square, Q Square, and T statistical tests or hypothesis testing

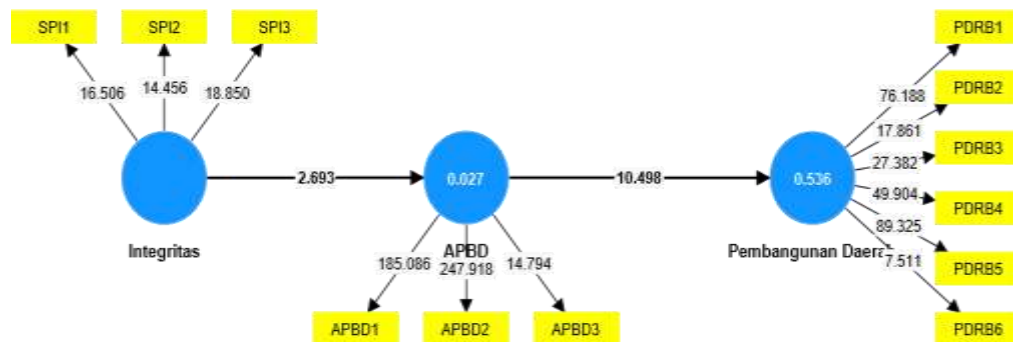


Figure 7 Inner model testing

The Influence of Regional Government Integrity on APBD Management and the Implications for the Quality of Development

From the interpretation of the data analysis, it illustrates that the higher the integrity of the regional government, the more capable it will be to improve the management of its regional APBD. This applies vice versa, if the government's integrity decreases it can have an impact on reducing the management of the local regional APBD. The influence of regional government integrity on the APBD is relatively small, the success of APBD management is

also influenced by other factors outside the scope of the research. However, in essence APBD management requires a high commitment to integrity from the regional government, because in practice the APBD management process can be used as a platform for disbursing certain funds to be enjoyed by one or a group of individuals. Regional governments that have a high level of integrity tend to be more open in carrying out the planning, budgeting, implementation and accountability processes of the APBD. This can help prevent corrupt practices, abuse of authority and misappropriation of public funds. Regional governments that uphold their integrity also tend to be more careful and professional in managing regional finances. Stakeholders in the region are more oriented towards the efficiency and effectiveness of the use of public funds, so that programs funded by the APBD can run well and provide maximum benefits for the welfare of the community.

CONCLUSION

Based on the results of research and data analysis that has been carried out in this research, it can be concluded that the integrity of local government can have a significant effect on the APBD which has implications for regional development. This is explained by the results of SEM PLS analysis with all. The hypothesis is accepted, including (1) the integrity of local government has a positive effect significant impact on APBD, (2) APBD has a significant positive effect on regional development, and (3) APBD is able to mediate the influence between regional government integrity towards regional development. Increasing One unit of regional government integrity can increase the value of the APBD amounting to 16.3%. Despite the influence of regional government integrity on the APBD relatively small, but in essence APBD management requires high integrity commitment from local government. Other factors beyond integrity has a fairly large portion in determining the success of APBD management. Effective and efficient, targeted and transparent APBD management can be achieved optimize the results of the investment made, so that it has potential increase contribution to GRDP.

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